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W.P.(MD)No.18815 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.08.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.18815 of 2023

M/s. Sree Kaderi Ambal Steels Limited,
(Unit I) represented by its Director
SV. Petha Perumal,
Super B-3-Industrial Estate,
K-Pudur, Madurai - 625 007.

... Petitioner

vs.

1.The Assistant Commissioner of
CGST and Central Excise,
Madurai II Division,
5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.



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2.The Superintendent of CGST and
Central Excise,
North Range, Madurai II Division,
5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

3.The Commissioner of CGST and
Central Excise,
(TRC Section),
5-V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai - 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, to direct the first respondent to dispose of the representation, dated 08.03.2023.

For Petitioner : Mr.S.Renganathan

For Respondents : Mr.R.Nandakumar
assisted by M/s.S.Ragaventhree



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ORDER

This writ petition is filed for writ of Mandamus, to direct the first respondent to dispose of the representation, dated 08.03.2023.

2. In the representation, the petitioner is seeking to redetermine the duty for the period from 01.04.1998 to March, 2000. The petitioner is claiming to redetermine based on the judgment rendered by the Hon'ble Supreme Court in *Shree Bhagwati Steel Rolling Mills Vs. Commissioner of Central Excise* reported in *2015 (326) E.L.T.209 (S.C.)*.



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3. The petitioner is a steel manufacturing unit and is covered by the said judgment. Therefore, the petitioner is seeking to consider and redetermine based on the judgment of Hon'ble Supreme Court. Therefore, this Court is directing the respondents to consider the petitioner's representation in the light of the aforesaid judgment within a period of twelve weeks from the date of receipt of a copy of this order.

4. With the above said observation, the writ petition is disposed of.

No costs.

Index : Yes / No

10.08.2023

Internet : Yes

NCC : Yes / No

Tmg

Note: Issue order copy on **11.08.2023.**



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S.SRIMATHY, J

Tmg

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